

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

	)	Confirmation No.: 6810
)	
	)	Group Art Unit: 3692
)	
Applicants: BRIDGES et al.	)	Examiner: Clement B. Graham
)	
Application No.: 09/724,075	)	AMENDMENT and RESPONSE to April
	)	9, 2007 Non-Final Office Action
Filing Date: 11/28/2000)	
	)	Docket No.: G08.155
For: DYNAMIC REALLOCATION)	
HEDGE ACCOUNTING	)	PTO Customer Number 28062
	)	Buckley, Maschoff & Talwalkar LLC
	)	50 Locust Avenue
	)	New Canaan, CT 06840
)	

Mail Stop Amendment (via EFS)
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Non-Final Office Action mailed April 9, 2007, please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 7 of this paper.